APPENDIX

Section 3463 of the Revised Statutes (26 U. S. C., Supp. V, § 3792) provides as follows:

> § 3463. *Expenses of detection and punishment of frauds.*—The Commissioner, with the approval of the Secretary, is authorized to pay such sums, not exceeding in the aggregate the sum appropriated therefor, as he may deem necessary for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at the same, in cases where such expenses are not otherwise provided for by law.

Internal Revenue Circular No. 99, 5th Revision, provides as follows:

> Under and by virtue of the provisions of Section 3463 of the Revised Statutes of the United States, which authorize the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to pay such sums as he may deem necessary, not exceeding in the aggregate the sum appropriated therefor, for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, or conniving at violations of the same, in cases where such expenses are not otherwise provided for by law, I do hereby, with the approval of the Secretary of the Treasury, offer for information given by persons other than officers of internal revenue, or persons appointed or employed in, or acting in connection with, the Internal

Revenue Service, that shall lead to the detection and punishment of persons guilty of violating the internal revenue laws, or conniving at the same, whether such punishment be by fine or other pecuniary mulct or penalty, or by forfeiture of property, such reward as the Commissioner of Internal Revenue may deem suitable, but in no case exceeding 10 percent of the net amount of fines, penalties, forfeitures, and taxes, which by reason of said information shall be recovered by suit or otherwise and actually paid to the United States, or of any sum which shall be accepted in compromise by the Commissioner of Internal Revenue and received by the United States: *Provided,* That nothing herein contained is intended, or shall be held, to refer to information concerning special taxes, nor taxes on legacies, unless under special arrangement authorized by the Commissioner of Internal Revenue: *And provided further,* That nothing herein contained is intended or shall be held to relate to information concerning violations of the National Prohibition Act.

The reward hereby offered will be paid in cases which are settled in Court, upon the duly authenticated certificate of the United States District Attorney having charge of the case or cases, that the person claiming is the person who furnished the information which led to the detection and punishment of the violations of law for which the recovery was had, and upon such other and additional proofs as the Commissioner may require.

In cases in which property seized, being of the appraised value of $500 or less, is disposed of by the Collector under the pro-

visions of Section 3460 of the Revised Statutes, the certificate of the Collector to that fact will be received, and also to the fact that the person claiming the reward is the person who furnished the information leading to such a foreiture.

The rewards hereby offered must be understood to be limited in their aggregate to the sum appropriated therefor.

Claims for reward under the provisions of this circular should be made on Form No. 211, which will be furnished by Collectors of Internal Revenue on request therefor.

D. H. BLAIR,
Commissioner.

Approved,
A. W. MELLON,
Secretary of the Treasury.

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